

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO: 16-
v.	:	DATE FILED:
DANIEL RODRIGUEZ	:	VIOLATIONS:
	:	18 U.S.C. § 286 (conspiracy to defraud the United States with respect to claims)
	:	-1 count
	:	18 U.S.C. § 287 (false claim for refund)
	:	- 2 counts
		18 U.S.C. § 2 (aiding and abetting)

INFORMATION

COUNT ONE

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times material to this information:

1. The Internal Revenue Service ("IRS") was an agency of the United States Department of Treasury, responsible for administering and enforcing the tax laws of the United States.
2. Citizens of the United States who earned income during a calendar year in excess of a threshold amount were obligated to file a U.S. Individual Income Tax Return, Form 1040 ("Form 1040") with the IRS for that calendar year.
3. Defendant DANIEL RODRIGUEZ was a resident of Philadelphia, Pennsylvania.

4. From on or about January 1, 2011 until on or about December 31, 2012, in the Eastern District of Pennsylvania, and elsewhere, defendant

DANIEL RODRIGUEZ,

and others known and unknown to the United States Attorney, agreed, combined, and conspired to defraud the United States by obtaining and aiding others to obtain the payment and allowance of false, fictitious and fraudulent claims on behalf of themselves and others by presenting and causing to be presented, with the United States Department of Treasury through the Internal Revenue Service, false, fictitious, and fraudulent U.S. Individual Income Tax Returns claiming fraudulent income tax refunds, knowing such claims to be false, fictitious, and fraudulent.

MANNER AND MEANS

It was part of the conspiracy that:

5. Defendant DANIEL RODRIGUEZ and others both known and unknown to the United States Attorney, collectively known as “the conspirators,” would engage in a scheme to obtain payment of false, fictitious, and fraudulent claims through the preparation and filing of false U.S. Individual Income Tax Returns.

6. The conspirators, including defendant DANIEL RODRIGUEZ, would obtain fraudulent tax refunds by filing fraudulent tax returns using the personal identifying information of individuals in Philadelphia, Pennsylvania who earned little or no income, and falsely claiming on those returns that those individuals had earned income.

7. The conspirators, including the defendant DANIEL RODRIGUEZ, would recruit individuals who did not earn income and obtain their personal identifying information, including their name, social security number, and date of birth. If the individuals had dependent

children, the conspirators would also gather the personal identifying information for the individuals' dependent children, including their names, social security numbers and dates of birth.

8. The conspirators, including the defendant DANIEL RODRIGUEZ, would use the personal identifying information they had obtained to prepare, attempt to file, caused to be filed, and file with the IRS false, fictitious, and fraudulent Forms 1040, falsely claiming that the individuals identified on the returns earned income and were entitled to a tax refund.

9. The conspirators, including the defendant DANIEL RODRIGUEZ, would use the personal identifying information of the recruited individuals' dependent children to increase the amount of the fraudulent tax refunds.

10. When preparing the fraudulent tax returns, the conspirators, including the defendant DANIEL RODRIGUEZ, would falsely state on the tax returns that the individuals identified on the returns earned cash wages as a dancer, bartender, scrapper, or another occupation that commonly earned cash wages. The conspirators would list the false wages and fictitious occupations on the tax return knowing that the individuals did not in fact earn wages in the amounts listed on the Forms 1040 and did not work in the listed occupations.

11. The conspirators, including the defendant DANIEL RODRIGUEZ, would use an electronic online tax preparation software program to create the fraudulent tax returns and to electronically submit the fraudulent tax returns to the IRS.

12. The conspirators, including the defendant DANIEL RODRIGUEZ, would maintain a list of addresses to be used as the mailing addresses for the individuals whose names were used on the fraudulent tax returns. The conspirators would control these addresses so that they could obtain for themselves the U.S. Treasury checks that were mailed as a result of the filing of the fraudulent tax returns. To assure their own receipt of proceeds from the refund checks, the

conspirators would escort the individuals in whose names the U.S. Treasury checks were written to a bank or a check cashing business and direct that the checks be cashed.

13. The conspirators, including the defendant DANIEL RODRIGUEZ, would also control and use bank accounts into which they would direct the electronic deposit of tax refunds from the fraudulent tax returns.

14. The conspirators, including the defendant DANIEL RODRIGUEZ, would also direct that the tax refunds be made onto prepaid debit cards that the conspirators would control.

15. The conspirators, including the defendant DANIEL RODRIGUEZ, would keep a portion of each tax refund and distribute the rest of the tax refund to the individual listed on the tax return, the person who recruited the individual listed on the tax return, and the person or persons who allowed the conspirators to use a bank account in his or her name, or a mailing address under his or her control.

All in violation of Title 18, United States Code, Section 286.

COUNTS TWO AND THREE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

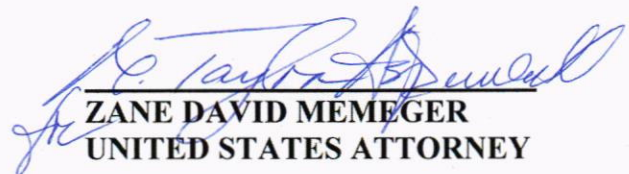
1. Paragraphs 1 through 3 and 5 through 15 of Count One are incorporated here.
2. On or about the dates listed below, in the Eastern District of Pennsylvania, and elsewhere, defendant

DANIEL RODRIGUEZ

made and presented, and aided, abetted, and caused the making and presenting to the IRS, claims against the United States, for payment of individual income tax refunds, by preparing and causing to be prepared, and presenting and causing to be presented, to the IRS, U.S. Individual Income Tax Returns for the individuals and amounts described below, knowing that the claims were false, fictitious, and fraudulent.

COUNT	NAME	DATE	TAX YEAR	REFUND CLAIMED
TWO	N.W.	January 14, 2012	2011	\$6,831
THREE	N.W.	January 24, 2013	2012	\$6,618

In violation of Title 18, United States Code, Sections 287 and 2.


ZANE DAVID MEMEGER
UNITED STATES ATTORNEY